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Certain Mortgage-Backed Securities Trusts*

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Securities Trusts*

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*Counsel for Deutsche Bank National Trust  
Company, solely in its capacity as Trustee for  
Certain Mortgage-Backed Securities Trusts*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

IN RE:

LEHMAN BROTHERS HOLDINGS INC., ET AL.,  
  
Debtors.

Chapter 11

Case No. 08-13555 (SCC)

(Jointly Administered)

**APPELLANTS' DESIGNATION OF RECORD ON APPEAL AND  
STATEMENT OF ISSUES TO BE PRESENTED ON APPEAL**

Pursuant to Rule 8009 of the Federal Rules of Bankruptcy Procedure, Appellants U.S. Bank National Association, solely in its capacity as Indenture Trustee for Certain Mortgage-Backed Securities Trusts (“U.S. Bank”); Wilmington Trust Company and Wilmington Trust National Association, solely in their respective capacities as Trustee for Certain Mortgage-Backed Securities

Trust (“Wilmington”); Law Debenture Trust Company of New York, solely in its capacity as Separate Trustee for Certain Mortgage-Backed Securities Trusts (“Law Debenture”); and Deutsche Bank National Trust Company, solely in its capacity as Trustee for Certain Mortgage-Backed Securities Trusts (“Deutsche” and collectively with U.S. Bank, Wilmington, and Law Debenture, the “RMBS Trustees” or “Appellants”) designate the following items for inclusion in the record on appeal and state the issues to be presented on appeal to the United States District Court for the Southern District of New York from the following order of the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) entered in the above-captioned case:

Order Granting Debtors’ Motion to (A) Disallow And Expunge Certain RMBS Claims and (B) Release Certain Related Claims Reserves (Docket Number 53163)

**I. Designation of Record on Appeal<sup>1</sup>**

<b><u>Designated Number</u></b>	<b><u>Date of Filing</u></b>	<b><u>Docket Number</u></b>	<b><u>Document Description</u></b>
1.	08/22/2014	Entry # 46078	The RMBS Trustees’ Motion to (I) Increase the Reserve to \$12.143 Billion and (II) Estimate and Allow Their Claims for Covered Loans at \$12.143 Billion Pursuant to Section 502(c) of the Bankruptcy Code (the “Estimation Motion <sup>2</sup> ”)
2.	08/22/2014	Entry # 46080	Declaration of Charles A. Parekh, PH.D. in support of Estimation Motion.
3.	08/22/2014	Entry # 46085	Declaration of James H Aronoff, in support of Estimation Motion.
4.	10/15/2014	Entry # 46526	Lehman Brothers Holdings Inc.’s (A) Objection to the Estimation Motion., and (B) Cross-Motion

<sup>1</sup> For items designated, the designation includes all documents referenced within the particular document number, including, without limitation, all exhibits, attachments, declarations and affidavits related thereto.

<sup>2</sup> Terms not defined herein shall have the meaning ascribed to them in the RMBS Trustees’ Objection to Motion to (A) Disallow and Expunge Certain RMBS Claims, and (B) Release Certain Related Claims Reserves (Docket No. 52951).

			to Establish a Protocol to Resolve Claims Filed by RMBS Trustees
5.	11/14/2014	Entry # 46960	The RMBS Trustees' (1) Reply in Support of their Motion to Estimate the RMBS Claims Using Statistical Sampling, and (2) Opposition to Lehman's Cross-Motion for a Full Loan-by-Loan Review
6.	11/14/2014	Entry # 46961	Reply Declaration Of Charles A. Parekh, PH.D
7.	12/03/2014	Entry # 47185	Lehman Brothers Holdings Inc.'s Reply Brief (A) in Opposition to RMBS Trustees' Motion to (I) Increase the Reserve to \$12.143 Billion and (II) Estimate and Allow their Claims for Covered Loans at \$12.143 Billion Pursuant to Section 502(c) of the Bankruptcy Code, and (B) in Further Support of its Cross-Motion to Establish a Protocol to Resolve Claims Filed by RMBS Trustees
8.	12/08/2014	Entry # 47233	Supplement to Motion RMBS Trustees to Estimate the RMBS Claims Using Statistical Sampling
9.	12/29/2014	Entry # 47569	Order Establishing a Protocol to Resolve Claims Filed by Trustees on Behalf of Certain Issuers of Residential Mortgage-Backed Securities (the "Protocol Order")
10.	07/24/2015	Entry # 50477	Transcript regarding Hearing Held on 7/22/2015 10:03AM RE: Status Conference Regarding Order Establishing a Protocol to resolve Claims Filed by Trustees on Behalf of Certain Issuers of Residential Mortgage-Backed Securities; Four Hundred Ninety-Ninth Omnibus Objection to Claims
11.	09/18/2015	Entry # 51186	Transcript regarding Hearing Held on 9/17/2015 10:04 AM RE: Status Conference regarding the RMBS Protocol.
12.	3/24/2016	Entry # 52342	Notice Of Status Report Of The RMBS Trustees With Respect To Compliance With The Protocol And Motion To Extend The Overall Claim File

			Cut-Off Date For Certain Loans Under The Protocol Order
13.	3/30/2016	Entry # 52489	Transcript regarding Hearing Held on 3/29/2016 10:00AM RE: Status Conference Relating to the Motion of Dr. Thomas Marsoner to Deem Proofs of Claim to be Timely; Notice of Status Report of the RMBS Trustees with Respect to Compliance with the Protocol and Motion to Extend the Overall Claim File Cut-Off Date for Certain Loans Under the Protocol Order.
14.	3/31/2016	Entry # 52367	Order Granting Motion of RMBS Trustees To Extend The Overall Claim File Cut-Off Date For Certain Loans Under The Protocol Order and Related Relief
15.	04/28/2016	Entry # 52640	Debtors' Motion to (A) Disallow and Expunge Certain RMBS Claims, and (B) Release Certain Related Claims Reserves (the "Expungement Motion")
16.	05/26/2016	Entry # 52951	Objection to Motion to (A) Disallow and Expunge Certain RMBS Claims, and (B) Release Certain Related Claims Reserves (the "Objection to the Expungement Motion")
17.	06/13/2016	Entry # 53041	Transcript regarding Hearing Held on 06/09/16 at 2:01 pm RE: Doc #52640 Debtors Motion to (A) Disallow and Expunge Certain RMBS Claims, and (B) Release Certain Related Claims Reserves
18.	06/15/2016	Entry # 53042	Letter to Judge Chapman in Response to the June 14, 2016 Letter filed by John C. Weitnauer on behalf of Wilmington Trust Company and Wilmington Trust National Association, solely in their respective capacities as Trustees for Certain Mortgage-Backed Securities Trust.
19.	06/21/2016	Entry # 53094	Letter to Judge Chapman dated June 14, 2016 filed by Todd G. Cosenza on behalf of Lehman Brothers Holdings Inc.
20.	06/27/2016	Entry # 53163	Order Granting Debtors' Motion to (A) Disallow and Expunge Certain RMBS Claims and (B)

			Release Certain Related Claims Reserves (the “Expungement Order”)
21.	07/11/2016	Entry # 53308	Notice of Appeal and Statement of Election
22.	Various	Various	All Proofs of Claim listed on Exhibit B to the Expungement Motion, which list is attached hereto as Exhibit 1
23.	Various	Various	All Proofs of Claim underlying Covered Loan Claims and Transferor Loan Claims disallowed by the Expungement Order and not included on Exhibit B to the Expungement Motion, which list is attached hereto as Exhibit 2

## **II. Statement Of Issues To Be Presented On Appeal**

1. Whether the Bankruptcy Court erred when it expunged claims arising from approximately 12,000 Covered Loans based solely on the Protocol Order without permitting the RMBS Trustees an opportunity to prove those claims by the use of statistical sampling when the Protocol Order explicitly stated that “the RMBS Trustees’ right, if any, to seek to provide proof in support of the allowance of the RMBS Claims through the use of statistical sampling, and (ii) the Plan Administrator’s right to object to the use of statistical sampling by the RMBS Trustees, is reserved.”
2. Whether the Bankruptcy Court erred when it expunged all claims arising from approximately 600,000 Transferor Loans based solely on the Protocol Order (i) when the Protocol Order, by its terms, did not apply to Transferor Loans and, alternatively, (ii) if the Protocol Order is construed to apply to Transferor Loans, the Protocol Order explicitly stated that “the RMBS Trustees’ right, if any, to seek to provide proof in support of the allowance of the RMBS Claims through the use of statistical sampling, and (ii) the Plan Administrator’s right to object to the use of statistical sampling by the RMBS Trustees, is reserved.”
3. Whether the Bankruptcy Court erred when it disallowed and expunged the RMBS Trustees’ claims without an evidentiary hearing in which the RMBS Trustees were given an opportunity to prove their claims using any admissible evidence available.

The Appellants reserve the right to amend or supplement the above designation of items to be included in the record on appeal and statement of issues to be presented on appeal.

New York, New York  
Dated: July 25, 2016

/s/ Franklin H. Top III

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Certain Mortgage-Backed Securities Trusts*

/s/ John C. Weitnauer

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(404) 881-7000

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Wilmington Trust National Association, solely  
in their respective capacities as Trustee for  
Certain Mortgage-Backed Securities Trust*

/s/ M. William Munno

M. William Munno  
Daniel E. Guzmán  
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New York, New York 10004  
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*Counsel for Law Debenture Trust Company of  
New York, solely in its capacity as Separate  
Trustee for Certain Mortgage-Backed  
Securities Trusts*

/s/ Dennis J. Drebsky

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*Counsel for Deutsche Bank National Trust  
Company, solely in its capacity as Trustee for  
Certain Mortgage-Backed Securities Trusts*

## **EXHIBIT 1**

### **Expungement Motion - Exhibit B**

<b>POC NUMBER</b>	<b>CLAIMANT</b>	<b>DEBTOR</b>
15982	U.S. BANK	Lehman Brothers Holdings Inc.
15993	U.S. BANK	Lehman Brothers Holdings Inc.
15994	U.S. BANK	Lehman Brothers Holdings Inc.
15995	U.S. BANK	Lehman Brothers Holdings Inc.
15997	U.S. BANK	Lehman Brothers Holdings Inc.
15998	U.S. BANK	Lehman Brothers Holdings Inc.
16349	U.S. BANK	Structured Asset Securities Corporation
16354	U.S. BANK	Structured Asset Securities Corporation
16355	U.S. BANK	Structured Asset Securities Corporation
16356	U.S. BANK	Structured Asset Securities Corporation
16357	U.S. BANK	Structured Asset Securities Corporation
16358	U.S. BANK	Structured Asset Securities Corporation
16359	U.S. BANK	Structured Asset Securities Corporation
16360	U.S. BANK	Structured Asset Securities Corporation
16361	U.S. BANK	Structured Asset Securities Corporation
16362	U.S. BANK	Structured Asset Securities Corporation
16363	U.S. BANK	Structured Asset Securities Corporation
16364	U.S. BANK	Structured Asset Securities Corporation
16365	U.S. BANK	Structured Asset Securities Corporation
16366	U.S. BANK	Structured Asset Securities Corporation
16367	U.S. BANK	Structured Asset Securities Corporation
16368	U.S. BANK	Structured Asset Securities Corporation
16369	U.S. BANK	Structured Asset Securities Corporation
16370	U.S. BANK	Structured Asset Securities Corporation
16371	U.S. BANK	Structured Asset Securities Corporation
16372	U.S. BANK	Structured Asset Securities Corporation
16373	U.S. BANK	Structured Asset Securities Corporation
16374	U.S. BANK	Structured Asset Securities Corporation
16375	U.S. BANK	Structured Asset Securities Corporation
16376	U.S. BANK	Structured Asset Securities Corporation
16378	U.S. BANK	Lehman Brothers Holdings Inc.
16384	U.S. BANK	Lehman Brothers Holdings Inc.
16385	U.S. BANK	Lehman Brothers Holdings Inc.
16386	U.S. BANK	Lehman Brothers Holdings Inc.
16390	U.S. BANK	Lehman Brothers Holdings Inc.
16391	U.S. BANK	Lehman Brothers Holdings Inc.
16393	U.S. BANK	Lehman Brothers Holdings Inc.
16394	U.S. BANK	Lehman Brothers Holdings Inc.
16398	U.S. BANK	Lehman Brothers Holdings Inc.
16415	U.S. BANK	Structured Asset Securities Corporation

16416	U.S. BANK	Structured Asset Securities Corporation
16417	U.S. BANK	Structured Asset Securities Corporation
16418	U.S. BANK	Structured Asset Securities Corporation
16419	U.S. BANK	Structured Asset Securities Corporation
16420	U.S. BANK	Structured Asset Securities Corporation
16421	U.S. BANK	Structured Asset Securities Corporation
16422	U.S. BANK	Structured Asset Securities Corporation
16423	U.S. BANK	Structured Asset Securities Corporation
16424	U.S. BANK	Structured Asset Securities Corporation
16425	U.S. BANK	Structured Asset Securities Corporation
16426	U.S. BANK	Structured Asset Securities Corporation
16427	U.S. BANK	Structured Asset Securities Corporation
16428	U.S. BANK	Structured Asset Securities Corporation
20493	U.S. BANK	Structured Asset Securities Corporation
20494	U.S. BANK	Structured Asset Securities Corporation
20495	U.S. BANK	Lehman Brothers Holdings Inc.
20496	U.S. BANK	Structured Asset Securities Corporation
20497	U.S. BANK	Lehman Brothers Holdings Inc.
20500	U.S. BANK	Lehman Brothers Holdings Inc.
20501	U.S. BANK	Structured Asset Securities Corporation
20502	U.S. BANK	Lehman Brothers Holdings Inc.
20503	U.S. BANK	Structured Asset Securities Corporation
20504	U.S. BANK	Structured Asset Securities Corporation
20505	U.S. BANK	Lehman Brothers Holdings Inc.
20506	U.S. BANK	Structured Asset Securities Corporation
20507	U.S. BANK	Lehman Brothers Holdings Inc.
20508	U.S. BANK	Lehman Brothers Holdings Inc.
20511	U.S. BANK	Structured Asset Securities Corporation
20513	U.S. BANK	Structured Asset Securities Corporation
20515	U.S. BANK	Structured Asset Securities Corporation
20517	U.S. BANK	Lehman Brothers Holdings Inc.
20518	U.S. BANK	Structured Asset Securities Corporation
20519	U.S. BANK	Lehman Brothers Holdings Inc.
20532	U.S. BANK	Structured Asset Securities Corporation
20584	U.S. BANK	Structured Asset Securities Corporation
20585	U.S. BANK	Lehman Brothers Holdings Inc.
20586	U.S. BANK	Structured Asset Securities Corporation
20587	U.S. BANK	Lehman Brothers Holdings Inc.
20590	U.S. BANK	Structured Asset Securities Corporation
20591	U.S. BANK	Lehman Brothers Holdings Inc.
20592	U.S. BANK	Structured Asset Securities Corporation
20594	U.S. BANK	Structured Asset Securities Corporation
20596	U.S. BANK	Structured Asset Securities Corporation
21103	WILMINGTON TRUST COMPANY, AS TRUSTEE	Structured Asset Securities Corporation
21104	U.S. BANK	Structured Asset Securities Corporation
21106	U.S. BANK	Structured Asset Securities Corporation

21108	U.S. BANK	Structured Asset Securities Corporation
21110	U.S. BANK	Structured Asset Securities Corporation
21113	U.S. BANK	Structured Asset Securities Corporation
21115	U.S. BANK	Structured Asset Securities Corporation
21117	U.S. BANK	Structured Asset Securities Corporation
21119	U.S. BANK	Structured Asset Securities Corporation
21121	U.S. BANK	Structured Asset Securities Corporation
21123	U.S. BANK	Structured Asset Securities Corporation
21125	U.S. BANK	Structured Asset Securities Corporation
21127	U.S. BANK	Structured Asset Securities Corporation
21131	U.S. BANK	Structured Asset Securities Corporation
21133	U.S. BANK	Structured Asset Securities Corporation
21134	U.S. BANK	Lehman Brothers Holdings Inc.
21135	WILMINGTON TRUST COMPANY, AS TRUSTEE	Lehman Brothers Holdings Inc.
21136	WILMINGTON TRUST COMPANY, AS TRUSTEE	Structured Asset Securities Corporation
22718	WILMINGTON TRUST COMPANY, AS TRUSTEE	Structured Asset Securities Corporation
22719	WILMINGTON TRUST COMPANY, AS TRUSTEE	Structured Asset Securities Corporation
22721	WILMINGTON TRUST COMPANY, AS TRUSTEE	Structured Asset Securities Corporation
22766	WILMINGTON TRUST COMPANY, AS TRUSTEE	Structured Asset Securities Corporation
22774	WILMINGTON TRUST COMPANY, AS TRUSTEE	Structured Asset Securities Corporation
24582	U.S. BANK	Structured Asset Securities Corporation
24748	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24749	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24751	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24752	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24755	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24768	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24769	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24772	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24773	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24774	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24775	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24776	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24777	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24779	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24781	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24783	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24785	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24787	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24789	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24790	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24791	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24793	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24794	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24795	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24796	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.

24797	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24798	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24799	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24800	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24801	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24803	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24806	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24808	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24809	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24811	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24813	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24815	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24816	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24817	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24820	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24821	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24822	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24824	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24827	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24829	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24830	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24832	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24833	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24834	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24835	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24836	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24837	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24838	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24839	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24840	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24842	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24843	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24844	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
24845	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24847	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
24848	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
25654	U.S. BANK	Structured Asset Securities Corporation
32118	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
32119	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
32120	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
32121	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
32123	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
32125	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
32127	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
32154	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
32155	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation

32159	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
32160	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
32162	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33066	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
33067	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33071	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33072	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33073	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
33074	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33075	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
33076	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33077	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
33078	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33080	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33082	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
33092	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33095	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33096	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33097	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33098	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33100	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33101	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33102	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33105	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33109	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
33153	WELLS FARGO, N.A., AS TRUSTEE	Lehman Brothers Holdings Inc.
33255	WELLS FARGO, N.A., AS TRUSTEE	Structured Asset Securities Corporation
66525	WILMINGTON TRUST COMPANY, AS TRUSTEE	Structured Asset Securities Corporation
66614	U.S. BANK	Lehman Brothers Holdings Inc.
67418	U.S. BANK	Lehman Brothers Holdings Inc.

## **Exhibit 2**

**Proofs of Claim underlying Covered Loan Claims and Transferor Loan Claims  
disallowed by the Expungement Order but not included on Exhibit B to the Expungement Motion**

POC NUMBER	CLAIMANT	DEBTOR
15981	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
15983	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
15984	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
15985	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
15986	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
15987	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
15988	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
15989	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
15990	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
15992	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
15996	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16351	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16352	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16380	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16381	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16382	Wilmington Trust Company, as Trustee	Lehman Brothers Holdings Inc.
16383	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16387	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16388	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16392	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16395	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16396	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16397	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
16399	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
18542	Deutsche National Trust Company, as Trustee	Lehman Brothers Holdings Inc.
20420	Wilmington Trust Company, as Trustee	Lehman Brothers Holdings Inc.
20510	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
20512	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
20514	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
20516	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
20533	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
20593	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
20595	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21105	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21107	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21109	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21111	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21112	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.

21114	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21116	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21118	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21122	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21124	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21126	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21129	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21130	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
21132	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
22604	Wilmington Trust, N.A., as Successor to Citibank, N.A.	Lehman Brothers Holdings Inc.
22605	Wilmington Trust, N.A., as Successor to Citibank, N.A.	Lehman Brothers Holdings Inc.
22606	Wilmington Trust, N.A., as Successor to Citibank, N.A.	Lehman Brothers Holdings Inc.
22761	Wilmington Trust, N.A., as Successor to Citibank, N.A.	Lehman Brothers Holdings Inc.
22773	Wilmington Trust Company, as Trustee	Lehman Brothers Holdings Inc.
24349	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24747	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24750	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24753	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24754	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24778	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24780	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24782	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24784	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24786	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24788	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24792	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24802	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24805	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24807	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24810	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24812	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24814	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24818	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24819	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24823	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24825	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24826	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24828	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
24831	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
32122	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
32124	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
32126	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.

32153	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
32156	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
32157	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
32161	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
32163	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
32169	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
32170	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
33070	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
33081	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
33093	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
33099	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
33103	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
33106	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
33108	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
33111	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
34319	Wells Fargo Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
66613	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
67849	US Bank, N.A., as Trustee	Lehman Brothers Holdings Inc.
32168	Wells Fargo Bank, N.A., as Trustee	Structured Asset Securities Corporation